



**COLORADO**  
**Department of Revenue**

Division of Motor Vehicles

Physical Address:  
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Lakewood, CO 80214

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**Specific Ownership Tax Class Tables- Tax Class B, Tax Class C, Tax Class D and  
Tax Class F**

**Tax Class B** – Every truck, laden or unladen truck tractor, trailer, and semitrailer used for the purpose of transporting property over any public highway in this state and not included in Class A shall be Class B personal property; except that multipurpose trailers shall be Class D personal property. (C.R.S. 42-3-106(1)(b))

- Taxable value
  - Less than 16,000 pounds – Actual purchase price
  - Equal to or greater than 16,000 pounds – 75% of MSRP
  - Greater than 16,000 pounds and is alternative fuel – 75% of actual purchase price

<b>Vehicle Model Year</b>	<b>Tax Assessment On or Before January 31, 2017</b>	<b>Tax Assessment On and After February 1, 2017</b>
First Year	Jan 2.10% declines to 1.55% by Dec	2.10% first 12 months
Second Year	Jan 1.50% declines to 1.225% by Dec	1.50% second 12 months
Third Year	Jan 1.20% declines to 0.925% by Dec	1.20% third 12 months
Fourth Year	Jan 0.90% declines to 0.4875% by Dec	0.90% fourth 12 months
Fifth through Eight Years	Jan 0.45%	No change
Ninth Year	Jan 0.45% declines to 0.375% or \$10.00 whichever is greater	0.45% all 12 months or \$10.00 whichever is greater
Ten Year and Greater	\$3.00	No change

**Tax Class C** – Every motor vehicle not included in Class A or Class B shall be Class C personal property. (C.R.S. 42-3-106(1)(c))

- Taxable value
  - 85% of MSRP

<b>Vehicle Model Year</b>	<b>Tax Assessment On or Before January 31, 2017</b>	<b>Tax Assessment On and After February 1, 2017</b>
First Year	Jan 2.10% declines to 1.55% by Dec	2.10% first 12 months
Second Year	Jan 1.50% declines to 1.225% by Dec	1.50% second 12 months
Third Year	Jan 1.20% declines to 0.925% by Dec	1.20% third 12 months
Fourth Year	Jan 0.90% declines to 0.4875% by Dec	0.90% fourth 12 months
Fifth through Eight Years	Jan 0.45%	No change
Ninth Year	Jan 0.45% declines to 0.375%	0.45% all 12 months or
Ten Year and Greater	\$3.00	No change

**Tax Class D** – Every utility trailer, camper trailer, multipurpose trailer, and trailer coach shall be Class D personal property. (C.R.S. 42-3-106(1)(d))

- Taxable value
  - 85% of MSRP

<b>Vehicle Model Year</b>	<b>Tax Assessment On or Before January 31, 2017</b>	<b>Tax Assessment On and After February 1, 2017</b>
First Year	Jan 2.10% declines to 1.55% by Dec	2.10% first 12 months
Second Year	Jan 1.50% declines to 1.225% by Dec	1.50% second 12 months
Third Year	Jan 1.20% declines to 0.925% by Dec	1.20% third 12 months
Fourth Year	Jan 0.90% declines to 0.4875% by Dec	0.90% fourth 12 months
Fifth through Ninth Years	Jan 0.45% does not decline	No change
Ten Year and Greater	0.45% or \$3.00 whichever is greater	No change

**Tax Class F** – Every item of special mobile machinery, except power takeoff equipment, that is required to be registered is Class F personal property. A farm tractor, meeting the definition of special mobile machinery, used for any purpose other than agricultural production for more than seventy-two-hour period at the site where it is used for non-agricultural purposes, is Class F personal property. (C.R.S. 42-3-106(1)(e))

- Taxable value
  - Dependent on acquired date and mounted equipment see C.R.S. 42-3-107(14)

<b>Vehicle Model Year</b>	<b>Tax Assessment On or Before January 31, 2017</b>	<b>Tax Assessment On and After February 1, 2017</b>
First Year	Jan 2.10% declines to 1.55% by Dec	2.10% first 12 months
Second Year	Jan 1.50% declines to 1.2708% by Dec	1.50% second 12 months
Third Year	Jan 1.25% declines to 1.208% by Dec	1.20% third 12 months
Fourth Year	Jan 1.00% declines to 0.7708% by Dec	1.00% fourth 12 months
Fifth through Ninth Years	Jan 0.75% does not decline	No change
Ninth Year	Jan 0.75% declines to 0.05208% by Dec	0.75% all 12 months
Ten Year and Greater	0.50% or \$5.00 whichever is greater	No change